

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE
JANUARY 11, 2021, 8:00 A.M.
FIRST FLOOR AUDITORIUM – ROOMS H & I
DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The Finance Committee meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 8:02 a.m.

Members present: Benter, Caine, Frohling, and Sheahan-Malloy.

Member(s) absent: J. Schmitt.

Others present: Finance Director David Ehlinger; Finance Assistant Director Eileen Lifke; Deputy County Clerk Christine Kjornes; County Administrator Jim Mielke; Senior Accountant Makenzie Drays; Corporation Counsel Kimberly Nass; Information Technology Director Justin Reynolds; Clearview Executive Director Ed Somers; Clearview Director of Financial Services Nicole Grossman; County Board Chairman Russell Kottke; County Board Supervisor Cathy Houchin (by phone); and Citizen Member Dan Siegmann.

There was no Non-Committee Member County Board Supervisors requesting payment for attending the meeting.

During the public comment period, Citizen Member Dan Siegmann voiced his concerns regarding the purchase of trucks for the Highway Department, and Committee meeting times. County Board Supervisor Cathy Houchin appeared by phone, and made a comment regarding the 2022 budget process, and debt levy.

Motion by Benter, seconded by Caine to approve the December 7, 2020 minutes, as presented. Motion carried.

Finance Director David Ehlinger provided an oral report regarding the Resolution Awarding the Sale of \$9,165,000 General Obligation Promissory Notes, Series 2021A, for County Highway projects. Mr. Ehlinger reported that Ehlers will open the bids on January 19, 2021, at 10:00 a.m., and Ehlers will provide the information to Dodge County. Mr. Ehlinger further reported that the Finance Committee will need to meet on January 19, 2021, prior to the County Board meeting, to sign the original Resolution. Mr. Ehlinger commented that the draft Resolution needs to be signed in order to be included in the packet materials for the January 19, 2021 County Board meeting. Motion by Caine, seconded by Sheahan-Malloy to direct and authorize the Finance Committee's Chairman to sign the Fiscal Note on the draft Resolution, and forward the draft Resolution to the County Clerk. Motion carried. Corporation Counsel Kimberly Nass commented that Ehlers will provide the Exhibits to be included with the original Resolution.

Mr. Ehlinger provided an oral report to the Committee regarding the Resolution to amend the 2020 Dodge County Budget for COVID-19 Unbudgeted Expenses. Mr. Ehlinger reported that the unbudgeted expenditures from the Routes to Recovery grant program needs to be adjusted to reflect budgeted amounts. Motion by Benter, seconded by Caine to approve the Resolution to amend the 2020 Dodge County Budget for COVID-19 Unbudgeted Expenses, authorize the Finance Committee's Chairman to sign the Fiscal Note as presented, and forward the Resolution to the County Board for consideration at the January 19, 2021 meeting. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding the Resolution to amend the 2020 Dodge County Budget for Actuarial Expenses Related to GASB 68 Pension, and GASB 75 Life Insurance. Mr. Ehlinger reported that the expenses related to GASB 68 and GASB 75 were not included in the 2020 budget, and require the usage of Net Position. Motion by Caine, seconded by

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Sheahan-Malloy to approve the Resolution to amend the 2020 Dodge County Budget for Actuarial Expenses Related to GASB 68 Pension, and GASB 75 Life Insurance, authorize the Finance Committee's Chairman to sign the Fiscal Note as presented, and forward the Resolution to the County Board for consideration at the January 19, 2021 meeting. Motion carried.

Land Resources and Parks Director Bill Ehlenbeck provided an oral report to the Committee regarding the Resolution to amend the 2021 Land Resources and Parks Department Budget (CARES Act – Broadband Expansion Grant). Mr. Ehlenbeck reported that the Broadband Expansion Grant has been received, in the amount of \$1,223,042, and the budget amendment is to authorize reimbursement to the broadband service providers for the completion of broadband expansion projects. Motion by Benter, seconded by Caine to approve the Resolution to amend the 2021 Land Resources and Parks Department Budget (CARES Act – Broadband Expansion Grant), authorize the Finance Committee's Chairman to sign the Fiscal Note as presented, and forward the Resolution to the County Board for consideration at the January 19, 2021 meeting. Motion carried.

The Committee continued with a discussion regarding a Resolution Authorizing the Purchase of Three 66,000 Pound Tandem Truck Chassis, in the amount of \$360,900, from Kriete Truck Center. Supervisor Frohling commented that having the same fleet makes it easier for stocking parts, and for training staff. Supervisor Caine commented that Kriete Truck Center was the only bidder, and Kriete Truck Center offered no cost to the County for transporting the trucks to Madison for maintenance. After further Committee discussion, a motion was made by Benter, and seconded by Caine to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note as presented, and forward the Resolution to the County Clerk. Motion carried.

The Committee continued with a discussion regarding a Resolution Authorizing Dodge County Sheriff's Office Communication Center Equipment Upgrade for NextGen911. Information Technology Director Justin Reynolds commented that there is no internal IT services or expenses included in the fiscal note amount, but IT will be involved with the upgrade. Motion by Caine, seconded by Sheahan-Malloy to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note as presented, and forward the Resolution to the County Clerk. Motion carried.

There was no discussion on the Ordinance Amending Chapter 5, Section 5.08 – Minimum Standards for Burglar, Fire and Holdup Alarms, of the Dodge County Code of Ordinances. Motion by Caine, seconded by Benter to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note as presented, and forward the Resolution to the County Clerk. Motion carried.

Clearview Executive Director Ed Somers provided an oral report to the Committee regarding Clearview accounts receivable write-offs. Mr. Somers reported that the write-offs, in the amount of \$104,816.78, are from the years 2018 and 2019, and are due to a denial for no prior authorization, an untimely submitted claim, and a deceased with no estate. Motion by Benter, seconded by Caine to approve the write-off in the amount of \$104,816.78. Motion carried.

Mr. Ehlinger provided an oral report to the Committee regarding a Resolution for the Continuation of the Self-Insured Worker's Compensation Program. Mr. Ehlinger indicated that there is no fiscal note to approve for the resolution, as the 2021 budget was adopted under the assumption that self-insurance would continue. The resolution is required every three years by the Wisconsin Department of Workforce Development in order to continue to be self-insured. Mr. Ehlinger also indicated that the current year activity for the Workers Compensation Fund is a deficit of about \$525,000, but this is after \$1 million is already transferred back to the General Fund under the same resolution that

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adopted the 2021 budget. While the Finance and Human Resource Departments will continue to monitor the activity in 2021, it is anticipated that it is possible that another \$0.5 million will be transferred from the Workers Compensation Fund to the General Fund in 2021.

Mr. Ehlinger provided an oral report to the Committee regarding the 2019 Single Audit (Schedule of Expenditures of Federal and State Awards). Mr. Ehlinger reported that information was included in the packet materials. Mr. Ehlinger further reported that Dodge County had three (3) material audit adjustments which included: 1. An adjustment was made to capital assets in Tyler Munis because an issue was discovered with the Excel data that was imported from JD Edwards; 2. For an unknown reason, the Highway Department had its own accrued payroll liability account, and an adjustment needed to be made to the accrued payment balances; and, 3. Human Services and Health Department had revenues that were not recognized. Supervisor Caine commented that he and Supervisor Benter were on the Committee that chose Baker Tilly as Dodge County's Independent Auditor, and Johnson Block did not submit an RFP.

The Committee continued with a discussion regarding Dodge County Purchase Card (Credit Card) Program Policies and Procedures. Senior Accountant Makenzie Drays reported that with the implementation of Tyler Munis, the current procedures have been updated. The Committee continued with a discussion on the procedure for handling unauthorized purchases. County Administrator Jim Mielke commented that the Audit Committee reviews purchase card transactions, and there is strong internal controls. Motion by Caine, seconded by Benter to approve the updated Dodge County Purchase Card (Credit Card) Program Policies and Procedures. Motion carried 3-1. Supervisor Sheahan-Malloy abstained.

The Committee continued with a discussion regarding the annual budget process. A few suggestions by Committee members were for departments to work with the Committee's to let them know what is being taken out of the budget and the reason, therefore, allowing for transparency during the budget process, and including the budget process as a goal in strategic planning. Mr. Mielke commented that a high level draft of the 2022 budget timeline can be an item on the February 2021 Finance Committee agenda. The Committee further discussed the budget meetings.

Mr. Ehlinger recommended the discontinuation of the separate Resolution for the Use of Sales Tax because the Sales Tax Fund is included in the budget.

Mr. Ehlinger reported that he will be preparing a memo to send to Department Heads regarding carryover requests.

The Committee had a brief discussion on the County Sales and Use Tax Report.

There was no discussion on the following Unbudgeted/Excess Revenue Appropriations:

- Federal Election Grant – County Clerk.
- CARES Election Grant Money – County Clerk.

Motion by Caine, seconded by Sheahan-Malloy to approve the Unbudgeted/Excess Revenue Appropriations. Motion carried.


There was no discussion on the Dodge County Checks over \$10,000 Report.

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There will be a special meeting on **Tuesday, January 19, 2021, at 6:30 p.m.**, in Room 4B, located on the fourth floor of the Administration Building.

The next regular meeting is scheduled on **Monday, February 8, 2021, at 4:00 p.m.**, in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:23 a.m.


~~Ed Benter,~~ Chr.
Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.